

Internal Revenue Service  
Regional Commissioner

Department of the Treasury

Date: OCT 12 1983

Employer Identification Number:  
11-9214523  
Key District:  
Brooklyn  
Date of Key District's Proposed  
Adverse Letter: September 23, 1983

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Rochester Philatelic Association, Inc.  
P. O. Box ~~2886~~ 10206  
Brighton Station  
Rochester, New York 14610 - 0206

Person to Contact:  
Jacob S. Krumbein  
Contact Telephone Number:  
(212) 264-7840

Dear Applicant:

This letter revokes the proposed adverse letter issued to you by your key District Director on the above date and reflects our consideration of your appeal. Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Donors may deduct contributions to you as provided in Code section 170. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Code section 513.

Generally, you are not liable for social security (FICA) taxes unless you file a certificate electing coverage as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the certificate, you should contact your key District Director. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). You may be subject to Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please contact any Internal Revenue Service office.

You need an employer identification number even if you have no employees. If a number was not entered on your application, one will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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